



## CT301-T, Tobacco Products Tax

Use this form to report tobacco purchases, credits and sales during the month. Be sure to include invoice numbers (not bill-of-lading or standing order numbers). Do not include non-tobacco products such as pipes, cleaners, papers, lighters or cigarettes. Complete a separate schedule for each schedule type. Read the instructions on page 2 before you complete this schedule.

Licensee	Address	Minnesota Tax ID Number	Period of Return (mo/yr)
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Schedule Type:     **1** - Taxable Purchases/Sales     **2** - Credits     **3** - Out-of-State Sales  
 (Check one)

	Invoice		Purchased From or Sold To:			Wholesale Sales Price
	Date	Number	Name	Address	State	
<b>1</b>	Enter total from previous page, if any					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
<b>17</b>	<b>TOTAL</b> (Use this worksheet to complete Form CT301; see instructions for Form CT301)					

# Schedule CT301-T Instructions

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Use Form CT301-T, *Tobacco Products Tax Multiple Schedule*, to report purchases, credits, and sales.

## Type of Schedule

There are three schedule types on this form

Schedule 1: Taxable Purchases/Sales into Minnesota

Schedule 2: Credits

Schedule 3: Out-of-State Sales

Check one Schedule Type box to indicate what you're reporting (e.g., check the box for Schedule 1 if you're a resident distributor reporting taxable purchases). You must complete a separate form for each schedule type.

**Resident Distributor- Fill out Schedule Types 1, 2 & 3**

**Nonresident Distributor- Fill out Schedule Type 1 only**

## Schedule 1

### Taxable Purchases/Sales

**Resident distributors.** Itemize all untaxed tobacco products purchases you received during the month.

**Definition of Wholesale Sales Price.** "Wholesale sales price" is the price at which a distributor purchases a tobacco product. Wholesale sales price includes applicable federal excise tax, freight charges, or packaging costs, regardless of whether they were included in the purchase price. Report each transaction on a separate line. If you're shorted merchandise, enter the amount shorted on Schedule 2, as appropriate. If more merchandise is received than you ordered, enter the amount on a separate line of Schedule 1. Enter the total tobacco products on line 17. Report this total on line 1 of Form CT301, *Tobacco Tax Monthly Return*.

**Nonresident distributors.** Itemize all untaxed tobacco products that you sold into Minnesota during the month. Report returns you received from Minnesota customers as a negative sale on this schedule. Enter the total tobacco products on line 17. Report this total on line 1 of form CT301.

## Schedule 2

### Credits (Resident Distributors Only)

"Credits" are tobacco products that you sold to exempt organizations or returned to the manufacturer. Report each invoice on a separate line.

Enter tobacco products that you sold to exempt organizations (e.g., federal military bases, federal prisons) during the month. Also enter tobacco products that you returned to the manufacturer during the month. You must receive a credit memo from the manufacturer before you can claim credit for any returned or short-shipped products. Use a single line for each invoice. Include copies of the sales invoices and credit memos with this form. Enter total credits on line 17. Report this total on line 2 of Form CT301.

## Schedule 3

### Out-of-State Sales (Resident Distributors Only)

Report sales in the month that the tobacco products were removed from your premises.

Itemize all sales of tobacco products shipped out-of-state during the month. Enter total out-of-state sales on line 17. Report this total on line 3 of Form CT301.

When you file your Form CT301, include a copy of Form CT301-T and required sales invoices and credit memos.

## Questions?

Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

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